

METHOD FOR PROVIDING AN INSURED RESULT FOR SECTION 1031 EXCHANGES

ABSTRACT OF THE DISCLOSURE

A method for providing an insured result for a Section 1031 exchange includes the steps of qualifying a taxpayer for insurance coverage, insuring the taxpayer against the Section 1031 exchange being disallowed; and providing a payment to the taxpayer if the Section 1031 exchange is disallowed. In one embodiment, the step of qualifying the taxpayer includes obtaining information relating to the Section 1031 exchange, preferably in affidavit form. The insurance payment can be conditioned on the veracity and completeness of information provided by the taxpayer.

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